

R865. Tax Commission, Auditing.

R865-9I. Income Tax.

R865-9I-19. Returns By Husband and Wife Pursuant to Utah Code Ann. Section 59-10-503.

- A. In the year a married person dies, the surviving spouse may file a joint Utah return if a joint federal return was filed except in cases where one spouse was a resident and the other a nonresident. In these cases, separate returns may be required (see Section 59-10-503(1)(b) and Rule R865-9I-6).

KEY: historic preservation, income tax, tax returns, enterprise

59-10-503

Effective: 06/01/02